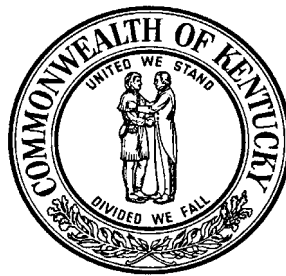


**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AGREED-UPON PROCEDURES ENGAGEMENT  
OF THE  
CASEY COUNTY  
PROPERTY VALUATION ADMINISTRATOR**

**For The Period July 1, 2004  
Through June 30, 2005**



**CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS  
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**CRIT LUALLEN**  
**AUDITOR OF PUBLIC ACCOUNTS**

Independent Accountant's Report

John R. Farris, Secretary, Finance and Administration Cabinet  
The Honorable Johnnie Beard, Jr.  
Casey County Property Valuation Administrator  
Liberty, Kentucky 42539

We have performed the procedures enumerated below, which were agreed to by the Casey County Property Valuation Administrator (PVA), solely to assist you with the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts for the period July 1, 2004 through June 30, 2005. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Casey County PVA. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure -

Determine if the PVA has a receipts ledger, a disbursements ledger, and reconciles bank records to books each month. Re-perform the year-end bank reconciliation (June 30, 2005), to determine if amounts are accurate.

Finding -

The PVA maintains a combined receipts and disbursements ledger, due to the small number of deposits, and prepares monthly reconciliations. Year-end bank reconciliation (June 30, 2005) amounts were accurate.

2. Procedure -

Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also review the list of city receipts for completeness.

Finding -

Auditor confirmed that recorded city receipts were complete and the amount recorded agreed to the amount confirmed by city governments.



John R. Farris, Secretary, Finance and Administration Cabinet  
The Honorable Johnnie Beard, Jr.  
Casey County Property Valuation Administrator  
(Continued)

3. Procedure -

Compare the budgeted statutory contribution by fiscal court to the legally required amounts calculated by the Department of Revenue. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the PVA's local bank account.

Finding -

Budgeted statutory contribution by fiscal court agreed to the legally required amounts calculated by the Department of Revenue and were traced to the PVA's local bank account.

4. Procedure -

Judgmentally select 15 disbursements from PVA records and agree amounts to cancelled checks, paid invoices or other supporting documentation. Determine if the expenditure is for official business. Review all credit card statements (if any) to determine if expenditures are for official business.

Finding -

The fifteen disbursements selected from the PVA's records agreed to the cancelled checks, paid invoices or other supporting documentation and appeared to be for official business. Credit card statements were also reviewed and appeared to be for official business.

5. Procedure -

Compare capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. Verify the location of newly acquired assets. Determine if assets were added to the PVA's Capital Asset Inventory List.

Finding -

Capital outlay disbursements were compared with cancelled checks, supporting documentation and proper purchasing procedures. No new assets were added to the Capital Asset Inventory List.

6. Procedure -

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized.

Finding -

Service agreement appears to be appropriate, for official business and properly authorized. No other lease agreements or contracts were discovered.

John R. Farris, Secretary, Finance and Administration Cabinet  
The Honorable Johnnie Beard, Jr.  
Casey County Property Valuation Administrator  
(Continued)

7. Procedure -

Compare PVA's final budget to actual expenditures to determine if PVA overspent in any account series.

Finding -

The PVA's final budget was compared to actual expenditures. The PVA appears to have overspent his capital outlay account series. We recommend the PVA amend the original approved budget when expenditures in an account series exceed the budget amount.

*PVA's Response - None.*

8. Procedure -

Determine whether collateral is necessary for the PVA's funds. If necessary determine if the PVA was sufficiently collateralized for the year and if a collateral agreement exists.

Finding -

It was determined that collateral was not necessary for the PVA's funds; therefore no collateral agreement was necessary.

9. Procedure -

Determine whether timesheets are completed, maintained, and support hours worked.

Finding -

It was determined that attendance records are completed, maintained and submitted to the Revenue Cabinet via intranet bi-weekly. However, the PVA does not keep daily timesheets (only record of time not worked). We recommend the PVA have employees keep daily timesheets of hours worked to support attendance records submitted to the Revenue Cabinet.

*PVA's Response - None.*

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

John R. Farris, Secretary, Finance and Administration Cabinet  
The Honorable Johnnie Beard, Jr.  
Casey County Property Valuation Administrator  
(Continued)

This report is intended solely for the information and use of the PVA and the Department of Revenue and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen  
Auditor of Public Accounts

Engagement fieldwork completed -  
March 21, 2006

